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PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Ikeda et al.

Serial No.: 10/786,840

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Filed: February 25, 2004

**For: MAGNETIC FILM FOR
 MAGNETIC HEAD**

Art Unit: 1773

Examiner: Bernatz, Kevin M.

) I hereby certify that this paper is being deposited with the
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November 8, 2006

Date

Registration No. 47,954

Attorney for Applicant(s)

RESPONSE B

**Mail Stop AF
Commissioner for Patents
P.O. Box 1450
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Dear Sir:

In response to the Office Action mailed August 8, 2006, please consider the following remarks:

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